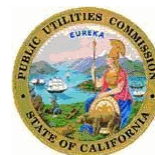


**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**



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In the Matter of the Application of SAN JOSE WATER COMPANY (U 168 W) for an Order authorizing it to increase rates charged for water service by \$34,928,000 or 12.22% in 2016; by \$9,954,000 or 3.11% in 2017, and by \$17,567,000 or 5.36% in 2018.

Application 15-01-002
(Filed January 5, 2015)

**JOINT MOTION OF
THE OFFICE OF RATEPAYER ADVOCATES
AND SAN JOSE WATER COMPANY
FOR APPROVAL OF SUPPLEMENTAL SETTLEMENT AGREEMENT**

OFFICE OF RATEPAYER ADVOCATES

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August 13, 2015

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WATER COMPANY

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

In the Matter of the Application of SAN JOSE WATER COMPANY (U 168 W) for an Order authorizing it to increase rates charged for water service by \$34,928,000 or 12.22% in 2016; by \$9,954,000 or 3.11% in 2017, and by \$17,567,000 or 5.36% in 2018.

Application 15-01-002
(Filed January 5, 2015)

**JOINT MOTION OF
THE OFFICE OF RATEPAYER ADVOCATES
AND SAN JOSE WATER COMPANY
FOR APPROVAL OF SUPPLEMENTAL SETTLEMENT AGREEMENT**

In accordance with Rule 12.1 of the Rules of Practice and Procedure (“Rules”) of the California Public Utilities Commission (“Commission”), San Jose Water Company (“SJWC”) and the Office of Ratepayer Advocates (“ORA”) (together with SJWC, the “Settling Parties”) hereby respectfully move that the Commission approve the Supplemental Settlement Agreement Between the Office of Ratepayer Advocates and San Jose Water Company (the “Supplemental Settlement Agreement”) that was entered into and executed by the Settling Parties on August 12, 2015, for the purpose of resolving a contested issue related to labor expense presented in the above-captioned proceeding.¹ The Supplemental Settlement Agreement is appended hereto as Appendix A. Consistent with Rule 12.1, this Motion is submitted after the prehearing conference, held on February 27, 2015. However, this Motion

¹ A group of six mutual water companies taking service from SJWC in its Mountain District (the “Mutuals”) also participated as a party to this proceeding. The Mutuals participated in the formally noticed settlement conference, held on May 26, 2015, but are not a signatory to this Settlement Agreement.

is submitted more than 30 days after the last day of evidentiary hearings in this proceeding, and so is accompanied by a Motion for Leave to File this Motion at this time.

A. Procedural Background

SJWC filed Application 15-01-002 (the “Application”) on January 5, 2015, proposing increased rates for Test Year 2016 and Escalation Years 2017 and 2018, and to make investments and accounting changes as specified therein. In support of its Application, SJWC provided its Report on the Results of Operations, its Capital Budget Project Justifications, and supporting workpapers and studies.

ORA filed a timely protest to the Application on February 2, 2015. The Mutuals were authorized to late-file a protest to the Application, which they did on March 5, 2015. A prehearing conference was held on February 27, 2015, and a public participation hearing was held in San Jose on March 24, 2015. Following extensive discovery, ORA and the Mutuals served testimony on April 23, 2015. SJWC served rebuttal testimony responding to both ORA and the Mutuals on May 7, 2015.

SJWC, ORA and the Mutuals participated in a formally noticed settlement conference on May 26, 2015. The Settling Parties continued with discussions and resolved certain issues in advance of the evidentiary hearings, which were held June 15 through 17 in San Francisco. The Settling Parties ultimately resolved certain issues of concern to ORA, which were reduced to writing in the form of a settlement agreement submitted for Commission approval on July 24, 2015.

Contemporaneous with the current GRC proceedings, SJWC pursued its application for rehearing of D.14-08-006, the Commission decision that resolved the

company's Test Year 2013 GRC, A.12-01-003.² On March 27, 2015, the Commission issued D.15-03-048, which granted limited rehearing of one issue decided in D.14-08-006, concerning the treatment of labor expense related to non-tariffed products and services ("NTP&S"). On April 24, 2015, SJWC filed and served its response to questions posed in Ordering Paragraph 2 of D.15-03-048, as directed by that decision.

On May 18, 2015, the assigned Administrative Law Judge ("ALJ") Seaneen M. Wilson held a prehearing conference ("PHC") in A.12-01-003, which ORA and SJWC attended. On June 19, 2015, the Commission issued an Assigned Commissioner's Scoping Memo and Ruling on Rehearing in A.12-01-003, setting forth a procedural schedule and addressing the scope of rehearing. The Settling Parties had previously commenced settlement discussions on the issue of NTP&S-related labor expense and continued those discussions along with the exchange of settlement documents through August 12, 2015. The Settling Parties ultimately resolved the issue of NTP&S-related labor expense in both proceedings by agreeing to ORA's proposed disallowance while not agreeing to a methodology for allocating such costs, and reduced their agreement to writing for purposes of this proceeding in the form of this Supplemental Settlement Agreement.

The Mutuals did not participate in settlement discussions on the topic of NTP&S. Thus, the Supplemental Settlement Agreement is not presented as an all-party settlement.

B. The Supplemental Settlement Agreement

The Supplemental Settlement Agreement resolves the issue of the extent to which NTP&S-related labor expense should be excluded from revenue requirement for purposes of setting rates for Test Year 2016. The appropriate allowance for labor related to NTP&S

² SJWC filed its Application for Rehearing of D.14-03-048 on September 15, 2014.

activities was the only matter for which limited rehearing of D.14-08-006 was granted by the Commission in D.15-03-048 and was also contested in A.15-01-002. The Supplemental Settlement Agreement describes how the Settling Parties resolved this issue in the context of the present GRC and includes a revised comparison exhibit that reflects the effect of such resolution on relevant components of revenue requirement.

C. Burden of Proof

Rule 12.1(d) of the Commission's Rules requires that a settlement be "reasonable in light of the whole record, consistent with law, and in the public interest" in order to receive Commission approval. The Supplemental Settlement Agreement meets that standard.

The Settling Parties met and discussed the contested issue in good faith, negotiated in defense of their respective positions, and considered proposals to resolve the issue. This process led to the terms of the Supplemental Settlement Agreement, which the Settling Parties believe represent appropriate compromises of the positions of the Settling Parties.

Accordingly, the Settling Parties respectfully submit that the Supplemental Settlement Agreement, as Rule 12.1(d) requires, is reasonable in light of the whole record, consistent with law, and in the public interest.

D. The Settling Parties Have Complied with the Requirements of Rule 12.1(b).

Commission Rule 12.1(b) requires parties to convene at least one settlement conference, with at least seven days' notice and opportunity to all parties to participate, for the purpose of discussing settlements in the proceeding. On May 15, 2015, counsel for ORA notified all parties on the service list in this proceeding of the time and place for a settlement conference, which was convened in a conference room at the Commission on May 26, 2015. Representatives of all parties participated in the settlement conference. On the date of this

filing, the Settling Parties completed the execution of the Supplemental Settlement Agreement, in compliance with the rules for notice and opportunity for participation set forth above.

E. Further Procedures

Rule 12.2 accords all parties the opportunity to file comments contesting all or part of a settlement within 30 days of the date that a motion for adoption of the settlement is served, and Rule 12.3 provides for the setting of a hearing on a contested settlement.

As noted above, the only other party to this proceeding, the Mutuals, is not a signatory to the Supplemental Settlement Agreement. However, as the Mutuals did not express concern over the issue resolved by this Supplemental Settlement Agreement, the Settling Parties are hopeful that the Mutuals will not contest it.

Even assuming that the Mutuals file comments on the Supplemental Settlement Agreement, the Settling Parties expect that there will not be disputed issues of material fact warranting the holding of an evidentiary hearing. Of course, if the Assigned Commissioner or the presiding ALJ wishes to have the Settling Parties present witnesses to testify in explanation or support of the Supplemental Settlement Agreement, the Settling Parties are fully prepared and willing to do so.

F. Conclusion

As demonstrated above, the Supplemental Settlement Agreement is reasonable in light of the whole record, consistent with law, and in the public interest. Therefore, the Settling Parties – the Office of Ratepayer Advocates and San Jose Water Company – respectfully move for the Commission to approve and adopt the Supplemental Settlement

Agreement as attached hereto as Appendix A, without modification, in the course of its decision in this proceeding.

Respectfully submitted,

OFFICE OF RATEPAYER ADVOCATES

Allison Brown
John Reynolds

By /s/ Allison Brown
Allison Brown

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August 13, 2015

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WATER COMPANY

APPENDIX A

Supplemental Settlement Agreement

APPENDIX A

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of SAN JOSE
WATER COMPANY (U 168 W) for an Order
authorizing it to increase rates charged for
water service by \$34,928,000 or 12.22% in
2016; by \$9,954,000 or 3.11% in 2017, and by
\$17,567,000 or 5.36% in 2018.

Application 15-01-002
(Filed January 5, 2015)

SUPPLEMENTAL SETTLEMENT AGREEMENT BETWEEN THE OFFICE OF RATEPAYER ADVOCATES AND SAN JOSE WATER COMPANY REGARDING NTP&S-RELATED LABOR EXPENSE

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

In the Matter of the Application of SAN JOSE WATER COMPANY (U 168 W) for an Order authorizing it to increase rates charged for water service by \$34,928,000 or 12.22% in 2016; by \$9,954,000 or 3.11% in 2017, and by \$17,567,000 or 5.36% in 2018.

Application 15-01-002
(Filed January 5, 2015)

**SUPPLEMENTAL SETTLEMENT AGREEMENT
BETWEEN THE OFFICE OF RATEPAYER
ADVOCATES AND SAN JOSE WATER COMPANY
REGARDING NTP&S-RELATED LABOR EXPENSE**

I. GENERAL PROVISIONS

1. Pursuant to Article 12 of the Rules of Practice and Procedure ("Rules") of the California Public Utilities Commission ("Commission"), the Office of Ratepayer Advocates ("ORA") and San Jose Water Company ("SJWC"), referred to together as "the Settling Parties," have agreed on the terms of this Supplemental Settlement Agreement, which they now submit for review, consideration, and approval by Administrative Law Judge S. Pat Tsen and the Commission. This Supplemental Settlement Agreement addresses a single issue – the appropriate ratemaking treatment of labor expense related to non-tariffed products and services ("NTP&S").
2. The specific issue that the Settling Parties agree to resolve through this Supplemental Settlement Agreement is fully addressed in Section II below. Section II describes the positions of the Settling Parties and the resolution provided by the Supplemental Settlement Agreement.
3. Because this Supplemental Settlement Agreement represents a compromise of the Settling Parties' positions with respect to the issue addressed herein, the Settling Parties have agreed upon the resolution of the issue addressed in the Supplemental Settlement Agreement on the basis that its approval by the Commission should not be construed as an admission or concession by either Party regarding any fact or matter of law that may have been in dispute in this proceeding. Furthermore, consistent with Rule 12.5 of the Commission's Rules, the Settling Parties intend that the approval of this Supplemental Settlement Agreement by the Commission should not be construed as a precedent or statement of policy of any kind for or against any

Party in any current or future proceeding with respect to any issue addressed in the Supplemental Settlement Agreement.

4. The Settling Parties agree that this Supplemental Settlement Agreement is an integrated agreement, so that if the Commission rejects any portion of this Supplemental Settlement Agreement, each party has the right to withdraw. Furthermore, the Supplemental Settlement Agreement is being presented as an integrated package such that Settling Parties are agreeing to the Supplemental Settlement Agreement as a whole rather than agreeing to specific elements of such Agreement.

5. This Supplemental Settlement Agreement is the product of a process of direct negotiation between the Settling Parties. The only other party to this proceeding, a collection of six mutual water companies,¹ participated in the settlement process but is not a party to the Supplemental Settlement Agreement. Accordingly, the Supplemental Settlement Agreement is not presented as an all-party settlement.

6. The Settling Parties agree that no signatory to the Supplemental Settlement Agreement assumes any personal liability as a result of his or her execution of this document. All rights and remedies of the Settling Parties are limited to those available before the Commission.

7. This Supplemental Settlement Agreement may be executed in counterparts, each of which shall be deemed an original, and the counterparts together shall constitute one and the same instrument.

8. This Supplemental Settlement Agreement constitutes and represents the entire agreement between the Settling Parties and supersedes all prior and contemporaneous agreements, negotiations, representations, warranties and understandings of the Settling Parties with respect to the subject matter set forth herein.

¹ The six mutual water companies are Big Redwood Park Mutual Water Company, Brush & Old Well Rd Mutual Water Co., Mountain Summit Mutual Water Co., Oakmont Mutual Water Co., Ridge Mutual Water Co., and Villa Del Monte Mutual Water Co.

II. TOPIC RESOLVED BY SUPPLEMENTAL SETTLEMENT AGREEMENT: LABOR EXPENSE RELATED TO NON-TARIFFED PRODUCTS AND SERVICES

In D.15-03-048 the CPUC granted limited rehearing of D.14-08-006 to determine whether labor costs associated with providing NTP&S were related to excess or unused capacity or whether this labor is needed for regulated operations. On August 13, 2015, Parties to that rehearing filed a Joint Supplemental Settlement Agreement that included the following dispositive paragraph:

“Although Parties agree that, as stated in D.15-03-048, ‘only incremental costs associated with NTP&S are allocated to shareholders’, ORA and SJWC have been unable to agree on the methodology to calculate the incremental labor related to NTP&S activities. For the purposes of this settlement parties agree that the annual amount of \$286,000 represents a reasonable estimate of the amount of incremental NTP&S labor that should be credited to Test Year 2013 Total Payroll expense forecasts. As this credit amount is consistent with ORA’s original estimate, as originally adopted in D.14-08-006, no change to currently authorized revenue requirement is necessary. This settlement is not considered precedential and both SJWC and ORA maintain the right to recommend alternative estimating methodologies in future General Rate Cases.”

Similar issues related to the classification of labor related to the provision of non-tariffed products and services are also contentious items in the present general rate case proceeding, A.15-01-002. Although Parties agree that, as stated in D.15-03-048, “only incremental costs associated with NTP&S are allocated to shareholders”, ORA and SJWC have been unable to agree on an appropriate methodology to calculate the incremental labor related to NTP&S activities. For the purposes of this settlement, parties agree that the annual amount of \$442,400, which was ORA’s proposed disallowance of NTP&S-related labor expense, represents a reasonable estimate of the amount of incremental NTP&S labor that should be credited to Test Year 2016 Total Payroll expense forecasts. This credit will result in reductions to many of the “SJWC Final” values as shown in Tables 1, 2, and 3 of the Detailed Joint Comparison Exhibit submitted as Exhibit COM-01 with the Settlement Agreement Between the Office of Ratepayer Advocates and San Jose Water Company on Issues Presented in General Rate Case Application (filed July 24, 2015). A Revised Exhibit COM-01 is included as an attachment to this Supplemental Settlement Agreement.

This settlement is not considered precedential and both SJWC and ORA maintain the right to recommend alternative estimating methodologies in future General Rate Cases.

III. CONCLUSION

The Parties mutually believe that, based on the terms and conditions stated above, this Supplemental Settlement Agreement is reasonable in light of the whole record, is consistent with the law, and is in the public interest.

OFFICE OF RATEPAYER ADVOCATES

By: _____

Joseph P. Como – Acting Director

California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102
E-mail: joc@cpuc.ca.gov

Dated: August 11, 2015

SAN JOSE WATER COMPANY

By: _____

James P. Lynch – Chief Financial
Officer and Treasurer

110 West Taylor Street
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E-mail: james_lynch@sjwater.com

Dated: August 12, 2015

SAN JOSE WATER COMPANY
(U-168-W)

GENERAL RATE CASE
A.15-01-002

EXHIBIT COM-01 (REVISED)

JOINT COMPARISON EXHIBIT OF
SAN JOSE WATER COMPANY AND
THE OFFICE OF RATEPAYER ADVOCATES
IN GENERAL RATE CASE
APPLICATION 15-01-002

Exhibit COM-01 (Revised)

JOINT COMPARISON EXHIBIT OF SAN JOSE WATER COMPANY AND THE OFFICE OF RATEPAYER ADVOCATES IN GENERAL RATE CASE APPLICATION 15-01-002

The San Jose Water Company (SJWC) and the Office of Ratepayer Advocates (ORA) have prepared this Joint Comparison Exhibit as a reference for comparing both Parties original positions as stated in testimony and current (final) positions based on the proposed settlement. The Exhibit includes comparisons of Parties positions on:

- **Table 1:** Test Year 2016 Summary of Earnings at Present and Proposed Rates
- **Table 2:** Test Year 2016 Operating Revenues at Present and Proposed Rates
- **Table 3:** Test Year 2016 Operating and Administrative Expenses
- **Table 4:** Test Year 2016 Taxes at Proposed Rates
- **Table 5A-5C:** Utility Plant in Service – Budget Years 2015-2017
- **Table 6:** Test Years 2016 and 2017 Ratebase
- **Table 7:** Test Year 2016 Customer Forecasts and Sales Estimates
- **Table 8:** Non-Revenue Requirement Issues

The column ORA Testimony reflects ORA's position as provided in Exhibit O-1: Report on the Results of Operations. The column ORA Final reflects ORA's position with the settlement items included. The column SJWC Application reflects the SJWC position as submitted in exhibits accompanying the initial A.15-01-002 filing on January 5, 2015. The column SJWC Update reflects the revised estimates as provided in the 45-Day Update filing on February 19, 2015. And the column SJWC Final reflects SJWC's position with all agreed upon and settled items between ORA and SJWC incorporated.

The column "Current Status" includes notes that designate the contested or resolved status of each line item. Notes are as follows:

- a. ORA accepted SJWC's position/estimate as stated in Exhibits SJWC -1 and/or SJWC-2.
- b. SJWC accepted ORA's position/estimate as stated in Exhibit O-01.
- c. Parties agree on positions/estimating methodology for the line item - differences are due to allocation of differing estimates of Total Labor Expense.
- d. Parties agree on positions/estimating methodology for the line item - differences are due to the effect of differing estimates of Total Revenue at Proposed Rates.
- e. Issue settled as specified in Joint Settlement Agreement.
- f. Issue remains contested and was addressed in evidentiary hearing.

The column "Reference" provides locations in the various Exhibits where Parties have presented arguments on the individual items/issues. The reference nomenclature is Exhibit,Chapter,Page,Section. For example "O-01,CH02,P02, §C2.a" refers to ORA Exhibit O-01, Chapter 2, page 2, Section C.2.a.

The Revised Exhibit COM-1 reflects the supplemental settlement's effect on the "SJWC Final" number for Total Labor Expense (Table 3, Line 44) and the dollar and % differences between SJWC and ORA on the same line, as well as smaller effects on those same columns for line items including allocated labor expense.

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 1:

TEST YEAR 2016 SUMMARY OF EARNINGS AT PRESENT AND PROPOSED RATES

Line	Item	ORA Testimony	ORA Final*	\$ SJWC > ORA	% SJWC > ORA	SJWC Final*	SJWC Update	SJWC Application
1	Summary of Earnings at Present Rates							
2	Operating Revenue	\$274,948	\$292,146	\$0	0.0%	\$292,145	\$286,513	\$286,146
3								
4	Operating & Maintenance Expense	\$141,830	\$159,283	\$5,748	3.6%	\$165,031	\$159,183	\$158,588
5	Administrative & General Expense	\$26,479	\$26,476	\$2,621	9.9%	\$29,097	\$29,278	\$29,282
6	Taxes Other Than Income	\$10,713	\$10,757	\$1,188	11.0%	\$11,945	\$11,974	\$11,854
7	Depreciation & Amortization	\$41,986	\$41,986	\$0	0.0%	\$41,986	\$41,986	\$41,571
8	Income Taxes	\$14,695	\$14,455	(\$3,908)	-27.0%	\$10,547	\$10,475	\$12,236
9	Total Operating Expenses	\$235,703	\$252,957	\$5,649	2.2%	\$258,606	\$252,896	\$253,531
10								
11	Net Operating Revenue	\$39,245	\$39,189	(\$5,650)	-14.4%	\$33,539	\$33,616	\$32,615
12								
13	Depreciated Rate Base	\$656,558	\$657,921	\$1,040	0.2%	\$658,961	\$664,755	\$658,370
14	Rate of Return	5.98%	5.96%	-1%	-14.6%	5.09%	5.06%	4.95%
15								
16	Summary of Earnings at Proposed Rates							
17	Operating Revenue	\$298,416	\$315,885	\$9,672	3.1%	\$325,557	\$320,544	\$321,073
18								
19	Operating & Maintenance Expense	\$141,830	\$159,283	\$5,748	3.6%	\$165,031	\$159,183	\$158,588
20	Administrative & General Expense	\$26,479	\$26,476	\$2,621	9.9%	\$29,097	\$29,278	\$29,282
21	Taxes Other Than Income	\$10,769	\$10,814	\$1,211	11.2%	\$12,025	\$12,056	\$11,936
22	Depreciation & Amortization	\$41,986	\$41,986	\$0	0.0%	\$41,986	\$41,986	\$41,571
23	Income Taxes	\$24,220	\$24,090	\$18	0.1%	\$24,107	\$24,288	\$26,434
24	Total Operating Expenses	\$245,284	\$262,649	\$9,598	3.7%	\$272,247	\$266,790	\$267,811
25								
26	Net Operating Revenue	\$53,132	\$53,237	\$74	0.1%	\$53,311	\$53,754	\$53,262
27								
28	Depreciated Rate Base	\$656,558	\$657,921	\$1,040	0.2%	\$658,961	\$664,755	\$658,370
29	Rate of Return	8.09%	8.09%	0%	0.0%	8.09%	8.09%	8.09%

**Final" positions for SJWC and ORA include increased purchased water and groundwater extraction unit costs as authorized by the CPUC via Advice Letter 474 effective July 1, 2015.

REVISED DETAILED JOINT COMPARISON EXHIBIT
TABLE 2:
TEST YEAR 2016 OPERATING REVENUES AT PRESENT AND PROPOSED RATES

Line	Item	ORA Testimony	ORA Final*	\$ SJWC > ORA	% SJWC > ORA	SJWC Final*	SJWC Update	SJWC Application
1	Oper. Revenues at Present Rates							
2	Residential	\$168,740	\$178,826	\$0	0.0%	\$178,826	\$176,816	\$176,618
3	Business	\$84,572	\$90,593	\$0	0.0%	\$90,593	\$87,064	\$86,903
4	Industrial Revenue	\$980	\$1,050	\$0	0.0%	\$1,050	\$984	\$984
5	Public Authorities	\$12,166	\$13,045	\$0	0.0%	\$13,045	\$13,053	\$13,073
6	Resale	\$1,286	\$1,397	\$0	0.0%	\$1,397	\$1,559	\$1,559
7	Other	\$818	\$849	\$0	0.0%	\$849	\$651	\$651
8	Raw Water	\$53	\$53	\$0	0.0%	\$53	\$53	\$53
9	Recycled Water	\$2,477	\$2,477	\$0	0.0%	\$2,477	\$2,477	\$2,470
10								
11	Private Fire Service	\$3,164	\$3,164	\$0	0.0%	\$3,164	\$3,164	\$3,184
12								
13	Subtotal	\$274,256	\$291,454	\$0	0.0%	\$291,454	\$285,821	\$285,495
14								
15	Misc. & Deferred Revenue	\$692	\$692	(\$1)	-0.1%	\$691	\$692	\$652
16								
17	Total Revenues at Present Rates	\$274,948	\$292,146	(\$1)	0.0%	\$292,145	\$286,513	\$286,146
18								
19	Oper. Revenues at Proposed Rates							
20	Residential	\$183,537	\$193,693	\$6,192	3.2%	\$199,885	\$198,901	\$199,138
21	Business	\$91,403	\$97,454	\$2,796	2.9%	\$100,250	\$96,501	\$96,700
22	Industrial Revenue	\$1,059	\$1,129	\$33	2.9%	\$1,162	\$1,091	\$1,095
23	Public Authorities	\$13,141	\$14,024	\$398	2.8%	\$14,422	\$14,434	\$14,518
24	Resale	\$1,378	\$1,490	\$36	2.4%	\$1,526	\$1,691	\$1,702
25	Other	\$900	\$931	\$36	3.9%	\$967	\$762	\$760
26	Raw Water	\$62	\$67	\$2	2.5%	\$69	\$63	\$64
27	Recycled Water	\$2,810	\$2,984	\$75	2.5%	\$3,059	\$2,869	\$2,872
28								
29	Private Fire Service	\$3,434	\$3,421	\$105	3.1%	\$3,526	\$3,540	\$3,573
30								
31	Subtotal	\$297,724	\$315,193	\$9,672	3.1%	\$324,866	\$319,852	\$320,422
32								
33	Misc. & Deferred Revenue	\$692	\$692	(\$1)	-0.1%	\$691	\$692	\$652
34								
35	Total Revenues at Proposed Rates	\$298,416	\$315,885	\$9,672	3.1%	\$325,557	\$320,544	\$321,073

**Final" positions for SJWC and ORA include increased purchased water and groundwater extraction unit costs as authorized by the CPUC via Advice Letter 474 effective July 1, 2015.

REVISED DETAILED JOINT COMPARISON EXHIBIT
TABLE 3:
TEST YEAR 2016 OPERATING AND ADMINISTRATIVE EXPENSES

Line	Item	ORA Testimony	ORA Final*	\$ SJWC > ORA	% SJWC > ORA	SJWC Final*	SJWC Update	SJWC Application	Current Status	ORA Reference	SJWC Reference
1	Operating & Maintenance Expenses										
2	Purchased Water Potable	\$59,787	\$70,163	\$0	0.0%	\$70,163	\$59,787	\$59,787	a	O-01.CH02.P02.\$C2.a	SJW-01.CH03.P02.\$D
3	Purchased Water Recycled	\$1,262	\$1,262	\$0	0.0%	\$1,262	\$1,259	\$1,259	a	O-01.CH02.P04.\$C2.b	SJW-01.CH03.P02.\$D
4	Other Source of Supply	\$1,064	\$1,066	\$120	11.3%	\$1,186	\$1,232	\$1,232	c	O-01.CH02.P05.\$C2.c	SJW-01.CH08.P01.\$B
5	Purchased Power	\$8,915	\$8,915	\$0	0.0%	\$8,915	\$9,230	\$9,230	a	O-01.CH02.P06.\$C2.d	SJW-01.CH08.P01.\$B
6	Pump Taxes	\$35,406	\$42,373	\$0	0.0%	\$42,373	\$40,947	\$40,819	a	O-01.CH02.P06.\$C2.e	SJW-01.CH03.P02.\$D
7	Other Pumping Expenses	\$3,318	\$3,326	\$448	13.5%	\$3,774	\$3,914	\$3,568	c	O-01.CH02.P07.\$C2.f	SJW-01.CH08.P01.\$B
8	Chemical & Filtering Material	\$459	\$459	\$0	0.0%	\$459	\$459	\$460	a	O-01.CH02.P07.\$C2.g	SJW-01.CH08.P01.\$B
9	Other Water Treatment	\$2,921	\$2,921	\$415	14.2%	\$3,336	\$3,376	\$3,438	c	O-01.CH02.P08.\$C2.h	SJW-01.CH08.P01.\$B
10	Transmission & Distribution	\$3,656	\$3,658	\$652	17.8%	\$4,310	\$4,386	\$4,398	c	O-01.CH02.P09.\$C2.i	SJW-01.CH08.P01.\$B
11	Customer Accounts - Uncollectibles	\$452	\$478	\$15	3.1%	\$493	\$485	\$499	d	O-01.CH02.P10.\$C2.j	SJW-01.CH08.P01.\$B
12	Customer Accounts - Labor	\$4,189	\$4,189	\$904	21.6%	\$5,093	\$5,150	\$5,486	c	O-01.CH02.P10.\$C2.iii	SJW-01.CH08.P01.\$B
13	Customer Accounts - Transportation	\$95	\$95	\$6	6.3%	\$101	\$103	\$84	c	O-01.CH02.P11.\$C2.iv	SJW-01.CH08.P01.\$B
14	Customer Accounts - Postage	\$523	\$523	\$0	0.0%	\$523	\$533	\$529	a	O-01.CH02.P11.\$C2.v	SJW-01.CH08.P01.\$B
15	Customer Accounts - Purchased Services	\$2,261	\$2,281	\$0	0.0%	\$2,281	\$2,586	\$3,241	c	O-01.CH02.P11.\$C2.vi	SJW-01.CH08.P01.\$B
16	Conservation - Base Program	\$129	\$129	\$0	0.0%	\$129	\$132	\$138	a	O-01.CH02.P11.\$C2.vii.1	SJW-01.CH18.P05.\$D
17	Conservation - WRAM Related	\$0	\$0	\$1,536	100.0%	\$1,536	\$1,536	\$1,536	f	O-01.CH02.P12.\$C2.vii.2	SJW-01.CH18.P14.\$E; SJW-10.CH06
18	Conservation - Recycled Retrofits	\$2,375	\$2,375	\$0	0.0%	\$2,375	\$6,146	\$6,146	b	O-01.CH02.P15.\$C2.viii.3	SJW-01.CH20
19	Customer Accounts - Other	\$169	\$169	\$0	0.0%	\$169	\$172	\$32	a	O-01.CH02.P17.\$C2.viii	SJW-01.CH08.P01.\$B
20	Non-Tariffed Service Adjustment	(\$760)	(\$760)	\$0	0.0%	(\$760)	(\$674)	(\$649)	b	O-01.CH02.P18.\$C3.a	SJW-01.CH08.P05.\$D
21	Maintenance Source of Supply	\$180	\$182	\$5	2.7%	\$187	\$208	\$159	c	O-01.CH02.P18.\$C3.b	SJW-01.CH08.P01.\$B
22	Maintenance Pumping	\$1,248	\$1,254	\$120	9.6%	\$1,374	\$1,476	\$1,563	c	O-01.CH02.P18.\$C3.c	SJW-01.CH08.P01.\$B
23	Maintenance Water Treatment Plant	\$659	\$659	\$10	1.5%	\$669	\$672	\$701	c	O-01.CH02.P19.\$C3.d	SJW-01.CH08.P01.\$B
24	Maintenance Transmission & Distribution	\$13,530	\$13,574	\$1,517	11.2%	\$15,091	\$15,848	\$14,922	c	O-01.CH02.P20.\$C3.e	SJW-01.CH08.P01.\$B
25	Maintenance Expense Adjustments	(\$8)	(\$8)	\$0	0.0%	(\$8)	(\$8)	(\$8)	a		
26	Subtotal O&M Expenses	\$141,830	\$159,283	\$5,748	3.6%	\$165,031	\$159,183	\$158,588			
27											
28	Administrative & General (A&G) Expenses										
29	A&G Salaries	\$7,623	\$7,623	\$1,644	21.6%	\$9,267	\$9,372	\$9,283	c	O-01.CH02.P20.\$C4.a	SJW-01.CH09
30	A&G Office Supplies	\$1,995	\$1,995	\$11	0.5%	\$2,005	\$2,042	\$2,038	c	O-01.CH02.P20.\$C4.b	SJW-01.CH09
31	A&G Property Insurance	\$233	\$234	\$0	0.0%	\$234	\$234	\$225	a	O-01.CH02.P24.\$C4.c	SJW-01.CH09
32	A&G Injuries & Damages Insurance	\$2,025	\$2,022	\$212	10.5%	\$2,234	\$2,258	\$2,326	d	O-01.CH02.P25.\$C4.d	SJW-01.CH09
33	A&G Pensions, Benefits, & PBOP	\$16,134	\$16,134	\$488	3.0%	\$16,621	\$16,698	\$16,877	c	O-01.CH02.P26.\$C4.e	SJW-01.CH09
34	A&G Regulatory Commission	\$186	\$186	\$156	84.2%	\$342	\$341	\$341	f	O-01.CH02.P28.\$C4.f	SJW-01.CH09; SJW-10.CH02.P03
35	A&G Outside Services	\$3,112	\$3,112	\$0	0.0%	\$3,112	\$3,161	\$3,367	a	O-01.CH02.P29.\$C4.g	SJW-01.CH09
36	A&G Dues & Memberships	\$427	\$427	\$0	0.0%	\$427	\$467	\$496	b	O-01.CH02.P30.\$C4.h	SJW-01.CH09
37	A&G Corporate Expenses	\$790	\$790	\$101	12.8%	\$891	\$908	\$819	f	O-01.CH02.P30.\$C4.i	SJW-01.CH09; SJW-10.CH02.P05
38	A&G Rents	\$498	\$498	\$0	0.0%	\$498	\$508	\$508	a	O-01.CH02.P31.\$C4.j	SJW-01.CH09
39	A&G Maintenance	\$918	\$918	\$9	1.0%	\$927	\$944	\$938	c	N/A	SJW-01.CH09
40	A&G Transferred Expenses	(\$7,462)	(\$7,462)	\$0	0.0%	(\$7,462)	(\$7,654)	(\$7,937)	a	N/A	SJW-01.CH09
41	Subtotal A&G Expenses	\$26,479	\$26,476	\$2,621	9.9%	\$29,097	\$29,278	\$29,282			
42											
43	Allocated Expenses										
44	Total Labor Expense	\$34,565	\$34,565	\$7,457	21.6%	\$42,022	\$42,496	\$42,504	f	O-01.CH03	SJW-01.CH05; SJW-10.CH04.P02; SJW-10.CH02.P05
45	Transportation Expense	\$3,607	\$3,607	\$245	6.8%	\$3,852	\$3,896	\$3,762	c	O-01.CH02.P31.\$C5.b	SJW-01.CH08.P01.\$B
46	Purchased Services	\$10,507	\$10,591	\$0	0.0%	\$10,591	\$11,830	\$11,975	e	O-01.CH02.P33.\$C5.c	SJW-01.CH08.P01.\$B; SJW-10.CH01

*"Final" positions for SJWC and ORA include increased purchased water and groundwater extraction unit costs as authorized by the CPUC via Advice Letter 474 effective July 1, 2015.

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 4:

TEST YEAR 2016 TAXES AT PROPOSED RATES

Line	Item	ORA Testimony	ORA Final*	\$ SJWC > ORA	% SJWC > ORA	SJWC Final*	SJWC Update	SJWC Application	Current Status	ORA Reference	SJWC Reference
1	TAXES										
2	Taxes Other Than Income										
3	Ad Valorem Taxes	\$8,138	\$8,141	\$0	0.0%	\$8,141	\$8,151	\$7,986	a	O-01,CH06,P01,§C1	SJW-01,CH10,P01,§B
4	Business License Fees	\$33	\$33	\$0	0.0%	\$33	\$33	\$33	a	O-01,CH06,P03,§C3	SJW-01,CH10,P01,§B
5	Payroll Taxes	\$1,885	\$1,885	\$1,188	63.0%	\$3,072	\$3,106	\$3,166	f	O-01,CH06,P02,§C2	SJW-01,CH10,P01,§B, SJW-10,CH02,P08
6	Franchise Fees	\$714	\$755	\$23	3.1%	\$779	\$767	\$751	d	O-01,CH06,P04,§C4	SJW-01,CH10,P01,§B
7	Subtotal Taxes Other Than Income	\$10,769	\$10,814	\$1,211	11.2%	\$12,025	\$12,056	\$11,936			
8											
9	Depreciation and Amortization	\$41,986	\$41,986	\$0	0.0%	\$41,986	\$41,986	\$41,571	a	O-01,CH07,P03,§C2	SJW-01,CH12
10											
11	Income Taxes										
12	Total Deductions	\$199,933	\$217,498	\$9,629	4.4%	\$227,127	\$221,671	\$220,268			
13											
14	CCFT Depreciation for Taxes	(\$39,781)	(\$40,114)	\$0	0.0%	(\$40,114)	(\$40,114)	(\$43,346)	a		
15	Tax Deduction on Repairs & Maintenance	(\$22,613)	(\$22,613)	\$0	0.0%	(\$22,613)	(\$22,613)	\$0	a		
16	Deferred Revenue (Net of Tax)	\$43	\$43	\$0	0.0%	\$43	\$43	\$39	a		
17	Taxable Income Incl Def Revenue	\$35,644	\$35,216	\$43	0.1%	\$35,259	\$35,702	\$57,050			
18	California State Tax @ 8.84%	\$3,151	\$3,113	\$4	0.1%	\$3,117	\$3,156	\$5,043			
19										O-01,CH05	SJW-01,CH10,P02,§C
20	FIT Depreciation for Taxes	(\$33,318)	(\$33,524)	\$0	0.0%	(\$33,524)	(\$33,524)	(\$32,868)	a		
21	CCFT Deduction	(\$3,151)	(\$3,113)	(\$4)	0.1%	(\$3,117)	(\$3,156)	(\$5,043)			
22	Domestic Production Activities Deduction	(\$1,338)	(\$1,338)	\$0	0.0%	(\$1,338)	(\$1,338)	(\$1,338)	a		
23	Taxable Income	\$60,188	\$59,925	\$39	0.1%	\$59,964	\$60,367	\$61,108			
24	Federal Income Tax @ 35%	\$21,066	\$20,974	\$14	0.1%	\$20,987	\$21,129	\$21,388			
25	Tax on CIAC and Advances	\$3	\$3	\$0	0.0%	\$3	\$3	\$3	a		
26	Subtotal Income Taxes	\$24,220	\$24,090	\$18	0.1%	\$24,107	\$24,288	\$26,434			

*"Final" positions for SJWC and ORA include increased purchased water and groundwater extraction unit costs as authorized by the CPUC via Advice Letter 474 effective July 1, 2015.

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 5A:

UTILITY PLANT IN SERVICE - BUDGET YEAR 2015

Line	Item	ORA Testimony	ORA Final	\$ SJWC > ORA	% SJWC > ORA	SJWC Final	SJWC Update	SJWC Application	Current Status	ORA Reference	SJWC Reference
1	UTILITY PLANT										
2	2015 Plant - CONTESTED ¹										
3	SJW013088 - Reservoirs & Tanks (Cox Sta. Basin #2)	\$283	\$283	\$0	0.0%	\$283	\$306	\$306	e	O-01,CH04,P13,§C4.c	SJW-03,P114; SJW-10,CH03,P02
4	SJW013091 - Reservoirs & Tanks (Almaden Valley Sta. Reservoir)	\$170	\$170	\$0	0.0%	\$170	\$184	\$184	e	O-01,CH04,P12,§C4.a	SJW-03,P122; SJW-10,CH03,P02
5	SJW012309 - Pumps (Franciscan Sta.) ²	\$0	\$0	\$0	0.0%	\$0	\$149	\$149	e	O-01,CH04,P18,§C5.a	SJW-03,P137
6	SJW010163 - Pumps (Submersible Equip.)	\$534	\$623	\$0	0.0%	\$623	\$683	\$683	e	O-01,CH04,P26,§C5.i	SJW-03,P34; SJW-10,CH03,P03
7	SJW010457 - Pumps (Line Sharft Equip.)	\$596	\$623	\$0	0.0%	\$623	\$683	\$683	e	O-01,CH04,P24,§C5.h	SJW-03,P31; SJW-10,CH03,P03
8	SJW012332 - Distribution (City, County, State)	\$329	\$369	\$0	0.0%	\$369	\$408	\$408	e	O-01,CH04,P32,§C6.c	SJW-02,WP11-7; SJW-10,CH03,P04
9	SJW012826 - Distribution (Pressure Monitors)	\$0	\$0	\$0	0.0%	\$0	\$354	\$354	e	O-01,CH04,P38,§C6.e.ii	SJW-03,P48
10	SJW010304 - Distribution (Services >2")	\$0	\$0	\$0	0.0%	\$0	\$20	\$20	e	O-01,CH04,P39,§C6.f	SJW-02,WP11-7
11	SJW012608 - Distribution (Meter Replacement)	\$1,072	\$1,114	\$0	0.0%	\$1,114	\$1,114	\$1,114	e	O-01,CH04,P42,§C6.g	SJW-03,P45; SJW-10,CH03,P05
12	SJW10225 - Distribution (Hydrants in San Jose)	\$202	\$202	\$0	0.0%	\$202	\$204	\$204	e	O-01,CH04,P45,§C6.h	SJW-02,WP11-7
13	SJW10273 - Distribution (Hydrants outside San Jose)	\$101	\$101	\$0	0.0%	\$101	\$102	\$102	e	O-01,CH04,P45,§C6.h	SJW-02,WP11-7
14	SJW12811 - Equipment (Automated Metering Infrastructure)	\$0	\$125	\$0	0.0%	\$125	\$510	\$510	e	O-01,CH04,P47,§C7.a	SJW-03,P64; SJW-10,CH01
15	2015 New Plant - CONTESTED Subtotal	\$3,286	\$3,610	\$0	0.0%	\$3,610	\$4,718	\$4,718			
16	2015 New Plant - UNCONTESTED	\$100,871	\$100,871	\$0	0.0%	\$100,871	\$100,871	\$100,871			
17	2015 Total UPIS	\$104,158	\$104,481	\$0	0.0%	\$104,481	\$105,590	\$105,590			
¹ Numbers provided are project index numbers											
² Parties agreed to Advice Letter (Tier II) treatment											

A.15-01-002

Detailed Joint Comparison Exhibit of
San Jose Water Company and Office of Ratepayer Advocates
Submitted August 13, 2015

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 5B:

UTILITY PLANT IN SERVICE - BUDGET YEAR 2016

Line	Item	ORA Testimony	ORA Final	\$ SJWC > ORA	% SJWC > ORA	SJWC Final	SJWC Update	SJWC Application	Current Status	ORA Reference	SJWC Reference
1	2016 Plant - CONTESTED ¹										
2	SJW012383 - Reservoirs & Tanks (Almaden Valley Sta. Reservoir)	\$6,231	\$6,231	\$0	0.0%	\$6,231	\$6,743	\$6,743	e	O-01,CH04,P12,\$C4.a	SJW-03,P122; SJW- 10,CH03,P02
3	SJW012861 - Reservoirs & Tanks (Cox Sta. Basin #2)	\$3,909	\$3,909	\$0	0.0%	\$3,909	\$4,231	\$4,231	e	O-01,CH04,P13,\$C4.c	SJW-03,P114; SJW- 10,CH03,P02
4	SJW013080 - Reservoirs & Tanks (Belgatos Sta. Basin #1)	\$224	\$224	\$0	0.0%	\$224	\$242	\$242	e	O-01,CH04,P12,\$C4.b	SJW-03,P209; SJW- 10,CH03,P02
5	SJW012310 - Pumps (Franciscan Sta.) ²	\$0	\$0	\$0	0.0%	\$0	\$1,382	\$1,382	e	O-01,CH04,P18,\$C5.a	SJW-03,P137
6	SJW012311 - Pumps (Harwood Ct. Sta.)	\$877	\$877	\$0	0.0%	\$877	\$1,104	\$1,104	e	O-01,CH04,P22,\$C5.e	SJW-03,P224
7	SJW012347 - Pumps (Miguelito Sta.) ²	\$0	\$0	\$0	0.0%	\$0	\$207	\$207	e	O-01,CH04,P21,\$C5.d	SJW-03,P239
8	SJW010452 - Pumps (Submersible Equip.)	\$550	\$642	\$0	0.0%	\$642	\$704	\$704	e	O-01,CH04,P26,\$C5.i	SJW-03,P34; SJW- 10,CH03,P03
9	SJW010465 - Pumps (Line Sharft Equip.)	\$635	\$642	\$0	0.0%	\$642	\$704	\$704	e	O-01,CH04,P24,\$C5.h	SJW-03,P31; SJW- 10,CH03,P03
10	SJW012933 - Distribution (Recycled Align. A)	\$4,011	\$4,011	\$0	0.0%	\$4,011	\$4,164	\$4,164	e	O-01,CH04,P30,\$C6.a.i	SJW-03,P264; SJW- 10,CH07,P03
11	SJW012934 - Distribution (Recycled Align. R)	\$1,494	\$1,494	\$0	0.0%	\$1,494	\$1,522	\$1,522	e	O-01,CH04,P31,\$C6.a.ii	SJW-03,P285; SJW- 10,CH07,P03
12	SJW10278 - Distribution (City, County, State)	\$339	\$380	\$0	0.0%	\$380	\$420	\$420	e	O-01,CH04,P32,\$C6.c	SJW-02,WP11-8; SJW- 10,CH03,P04
13	SJW10191 - Distribution (Services >2")	\$0	\$0	\$0	0.0%	\$0	\$21	\$21	e	O-01,CH04,P39,\$C6.f	SJW-02,WP11-8
14	SJW10192 - Distribution (Hydrants in San Jose)	\$104	\$104	\$0	0.0%	\$104	\$105	\$105	e	O-01,CH04,P45,\$C6.h	SJW-02,WP11-8
15	SJW10280 - Distribution (Hydrants outside San Jose)	\$208	\$208	\$0	0.0%	\$208	\$210	\$210	e	O-01,CH04,P45,\$C6.h	SJW-02,WP11-8
16	SJW12812 - Equipment (Automated Metering Infrastructure)	\$0	\$0	\$0	0.0%	\$0	\$5,799	\$5,799	e	O-01,CH04,P47,\$C7.a	SJW-03,P64; SJW-10,CH01
17	SJW012627 - Non-Specifics (Fleet Vehicles)	\$2,068	\$2,169	\$0	0.0%	\$2,169	\$2,270	\$2,270	e	O-01,CH04,P52,\$C8.a	SJW-03,P37; SJW- 10,CH03,P06
18	2016 New Plant - CONTESTED Subtotal	\$20,650	\$20,891	\$0	0.0%	\$20,891	\$29,828	\$29,828			
19	2016 New Plant - UNCONTESTED	\$84,099	\$84,099	\$0	0.0%	\$84,099	\$84,099	\$84,099			
20	2016 Total UPIS	\$104,749	\$104,989	\$0	0.0%	\$104,989	\$113,927	\$113,927			

¹Numbers provided are project index numbers

²Parties agreed to Advice Letter (Tier II) treatment

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 5C:

UTILITY PLANT IN SERVICE - BUDGET YEAR 2017

Line	Item	ORA Testimony	ORA Final	\$ SJWC > ORA	% SJWC > ORA	SJWC Final	SJWC Update	SJWC Application	Current Status	ORA Reference	SJWC Reference
1											
2	2017 New Plant - CONTESTED ¹										
3	SJW012440 - Source of Supply: Well Site Purchase	\$0	\$0	\$0	0.0%	\$0	\$6,529	\$6,529	e	O-01,CH04,P06,§C2	SJW-03,P24; SJW- 10,CH07,P01
4	SJW012862 - Reservoirs & Tanks (Belgasos Sta. Basin #1)	\$7,916	\$7,916	\$0	0.0%	\$7,916	\$8,541	\$8,541	e	O-01,CH04,P12,§C4.b	SJW-03,P209; SJW- 10,CH03,P02
5	SJW012348 - Pumps (Miguelito Sta.) ²	\$0	\$0	\$0	0.0%	\$0	\$1,932	\$1,932	e	O-01,CH04,P21,§C5.d	SJW-03,P239
6	SJW10211 - Pumps (Line Shaft Equip.)	\$635	\$665	\$0	0.0%	\$665	\$729	\$729	e	O-01,CH04,P24,§C5.h	SJW-03,P31; SJW- 10,CH03,P03
7	SJW010468 - Pumps (Submersible Equip.)	\$569	\$665	\$0	0.0%	\$665	\$729	\$729	e	O-01,CH04,P26,§C5.i	SJW-03,P34; SJW- 10,CH03,P03
8	SJW012935 - Distribution (Recycled Align. D)	\$10,982	\$10,982	\$0	0.0%	\$10,982	\$11,339	\$11,339	e	O-01,CH04,P31,§C6.a.iii	SJW-03,P264; SJW- 10,CH07,P03
9	SJW10283 - Distribution (City, County, State)	\$351	\$393	\$0	0.0%	\$393	\$435	\$435	e	O-01,CH04,P32,§C6.c	SJW-02,WP11-9; SJW- 10,CH03,P04
10	SJW10210 - Distribution (Services >2")	\$0	\$0	\$0	0.0%	\$0	\$22	\$22	e	O-01,CH04,P39,§C6.f	SJW-02,WP11-9
11	SJW012482 - Distribution (Hydrants in San Jose)	\$215	\$215	\$0	0.0%	\$215	\$218	\$218	e	O-01,CH04,P45,§C6.h	SJW-02,WP11-9
12	SJW012483 - Distribution (Hydrants outside San Jose)	\$108	\$108	\$0	0.0%	\$108	\$109	\$109	e	O-01,CH04,P45,§C6.h	SJW-02,WP11-9
13	SJW012813 - Equipment (Automated Metering Infrastructure)	\$0	\$0	\$0	0.0%	\$0	\$2,401	\$2,401	e	O-01,CH04,P47,§C7.a	SJW-03,P64; SJW-10,CH01
14	SJW012628 - Non-Specifics (Fleet Vehicles)	\$1,740	\$1,889	\$0	0.0%	\$1,889	\$2,038	\$2,038	e	O-01,CH04,P52,§C8.a	SJW-03,P37; SJW- 10,CH03,P06
15	2017 New Plant - CONTESTED Subtotal	\$22,516	\$22,831	\$0	0.0%	\$22,831	\$35,019	\$35,019			
16	2017 New Plant - UNCONTESTED	\$81,005	\$81,005	\$0	0.0%	\$81,005	\$81,005	\$81,005			
17	2017 Total UPIS	\$103,521	\$103,837	\$0	0.0%	\$103,837	\$116,024	\$116,024			

¹Numbers provided are project index numbers

²Parties agreed to Advice Letter (Tier II) treatment

REVISED DETAILED JOINT COMPARISON EXHIBIT
TABLE 6:

TEST YEARS 2016 AND 2017 RATEBASE

Line	Item	ORA Testimony	ORA Final	\$ SJWC > ORA	% SJWC > ORA	SJWC Final	SJWC Update	SJWC Application	Current Status	ORA Reference	SJWC Reference
1	2016 RATEBASE										
2	Utility Plant	\$1,441,242	\$1,441,692	\$0	0.0%	\$1,441,692	\$1,447,407	\$1,432,326	e	O-01,CH04	
3	Adjustments to Plant	(\$184,092)	(\$184,092)	\$0	0.0%	(\$184,092)	(\$184,092)	(\$177,901)	a	O-01,CH07,P04,\$C3	
4	Working Capital	\$17,363	\$18,282	\$1,040	5.7%	\$19,322	\$19,402	\$19,009	d	O-01,CH07,P01,\$C1	
5	Tax Deferrals	(\$149,477)	(\$149,484)	\$0	0.0%	(\$149,484)	(\$149,484)	(\$143,062)	a	O-01,CH07	
6	Rate Base, Taxed Contributions	\$4,826	\$4,826	\$0	0.0%	\$4,826	\$4,826	\$4,622	a	O-01,CH07,P05,\$C4	
7	Rate Base, Taxed Advances	\$2,800	\$2,800	\$0	0.0%	\$2,800	\$2,800	\$2,700	a	O-01,CH07,P05,\$C4	
8	Depreciation Reserve	\$476,104	\$476,104	\$0	0.0%	\$476,104	\$476,104	\$479,324	a	O-01,CH07,P03,\$C2	
9	2016 Weighted Avg Ratebase	\$656,559	\$657,921	\$1,040	0.2%	\$658,961	\$664,755	\$658,370			
10											
11	2017 RATEBASE										SJW-01,CH13
12	Utility Plant	\$1,544,345	\$1,545,077	\$0	0.0%	\$1,545,077	\$1,561,491	\$1,546,415	e	O-01,CH04	
13	Adjustments to Plant	(\$184,668)	(\$184,668)	\$0	0.0%	(\$184,668)	(\$184,668)	(\$177,388)	a	O-01,CH07,P04,\$C3	
14	Working Capital	\$18,217	\$19,121	\$1,084	5.7%	\$20,205	\$19,572	\$19,242	d	O-01,CH07,P01,\$C1	
15	Tax Deferrals	(\$155,076)	(\$155,104)	\$0	0.0%	(\$155,104)	(\$155,104)	(\$148,244)	a	O-01,CH07	
16	Rate Base, Taxed Contributions	\$4,855	\$4,855	\$0	0.0%	\$4,855	\$4,855	\$4,616	a	O-01,CH07,P05,\$C4	
17	Rate Base, Taxed Advances	\$2,699	\$2,699	\$0	0.0%	\$2,699	\$2,699	\$2,601	a	O-01,CH07,P05,\$C4	
18	Depreciation Reserve	\$517,898	\$517,898	\$0	0.0%	\$517,898	\$518,136	\$521,468	a	O-01,CH07,P03,\$C2	
19	2017 Weighted Avg Ratebase	\$712,476	\$714,083	\$1,084	0.2%	\$715,167	\$730,710	\$725,775			

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 7:

TEST YEAR 2016 CUSTOMER FORECASTS AND SALES ESTIMATES

Line	Item	ORA Testimony	ORA Final	\$ SJWC > ORA	% SJWC > ORA	SJWC Final	SJWC Update	SJWC Application	Current Status	ORA Reference	SJWC Reference
1	Metered Services	199,416	199,416	0	0.0%	199,416	199,416	199,191	a		
2	Residential	20,332	20,332	0	0.0%	20,332	20,332	20,293	a		
3	Business	53	53	0	0.0%	53	53	53	a		
4	Industrial	1,293	1,293	0	0.0%	1,293	1,293	1,307	a		
5	Public Authority	32	32	0	0.0%	32	32	32	a		
6	Resale	212	212	0	0.0%	212	188	188	b		
7	Other	221,338	221,338	0	0.0%	221,338	221,314	221,064			
8	Total Potable Metered Services									O-01,CH01,P03,\$C1	SJW-01,CH07,P01,\$B
9		4	4	0	0.0%	4	4	4	a		
10	Raw Water	178	178	0	0.0%	178	178	178	a		
11	Recycled Water	221,520	221,520	0	0.0%	221,520	221,496	221,246			
12	Total Non-Potable Metered Services										
13		3,709	3,709	0	0.0%	3,709	3,709	3,735	a		
14	Private Fire Service	225,229	225,229	0	0.0%	225,229	225,205	224,981			
15	Total Active Services										
16											
17	Average Sales per Customer (ccf/connection/yr)	147	147	0	0.0%	147	157	157	b		
18	Residential	861	861	0	0.0%	861	893	893	b		
19	Business										
20											
21	Total Sales Per Customer Class (Kccf)	29,234	29,234	0	0.0%	29,234	31,328	31,293	b		
22	Residential	17,451	17,451	0	0.0%	17,451	18,097	18,063	b		
23	Business	203	203	0	0.0%	203	204	204	b		
24	Industrial	2,547	2,547	0	0.0%	2,547	2,777	2,777	b		
25	Public Authority	322	322	0	0.0%	322	393	393	b		
26	Resale	90	90	0	0.0%	90	60	60	b		
27	Other	49,847	49,847	0	0.0%	49,847	52,790	52,790			
28	Total Potable Metered Sales										
29		14	14	0	0.0%	14	14	14	a		
30	Raw Water	870	870	0	0.0%	870	870	867	a		
31	Recycled Water	50,731	50,731	0	0.0%	50,731	53,743	53,671			
32	Total Sales										
33											
34	Source of Supply (Kccf)	20,645	20,645	0	0.0%	20,645	23,877	23,802	a		
35	Groundwater	30,747	30,747	0	0.0%	30,747	30,747	30,747	a		
36	Purchased Water	2,085	2,085	0	0.0%	2,085	2,085	2,085	a	N/A	SJW-01,CH03,P02,\$D
37	Surface Water										

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Detailed Joint Comparison Exhibit of
San Jose Water Company and Office of Ratepayer Advocates
Submitted August 13, 2015

REVISED DETAILED JOINT COMPARISON EXHIBIT

TABLE 8:

NON-REVENUE REQUIREMENT ISSUES

Line	Item	ORA Testimony	ORA Final	SJWC Final	SJWC Application	Current Status	ORA Reference	SJWC Reference
1	Rate Design	Maintain current rate	Maintain Monterey Style WRAM	Maintain current rate design	Maintain current rate	a	O-01,CH01,P19,§C4	SJW-01,CH15
2	Revenue Decoupling			Full WRAM/MCBA	Full WRAM/MCBA	f	O-01,CH13	SJW-01,CH19, SJW-10,CH02,P10
3	Balancing and Memorandum Accounts							
4	Balancing Account Disposition	Authorize recovery of \$3,872,936 balance via \$0.07327/ccf surcharge for 12-month period	Authorize recovery of \$4,751,775 balance via \$0.0900/ccf surcharge for 12-month period	Authorize recovery of \$4,751,775 balance via \$0.0900/ccf surcharge for 12-month period	Authorize recovery of \$4,751,775 balance via \$0.0900/ccf surcharge for 12-month period	e	O-01,CH10	SJW-01,CH17,P02,§E/F; SJW-10,CH02,P09
5	Memorandum Account Disposition	Authorize refund of \$975,527 balance via \$0.3673 credit per connection per month for 12-month period	Authorize refund of \$975,527 balance via \$0.3673 credit per connection per month for 12-month period	Authorize refund of \$975,527 balance via \$0.3673 credit per connection per month for 12-month period	Authorize refund of \$975,527 balance via \$0.3673 credit per connection per month for 12-month period	a		
6	Preliminary Statement Update	Update Preliminary Statement to reflect all blancing and memorandum accounts, including closing Research, Development and Demonstration Memorandum Account and Intervenor Compensation Memorandum Account	Update Preliminary Statement to reflect all blancing and memorandum accounts including Pension Expense Balancing Account, Maintain Research, Development and Demonstration Memorandum Account and Intervenor Compensation Memorandum Account	Update Preliminary Statement to reflect all blancing and memorandum accounts including Pension Expense Balancing Account, Maintain Research, Development and Demonstration Memorandum Account and Intervenor Compensation Memorandum Account	N/A	e	O-01,CH10,P11,§C3	SJW-10,CH02,P09
7	Health Care Cost Balancing Account	Do Not Allow Health Care Cost Balancing Account	Do Not Allow Health Care Cost Balancing Account	Authorize Health Care Cost Balancing Account	Authorize Health Care Cost Balancing Account	f	O-01,CH12,P02,§C1	SJW-01,CH05,P29,§C; SJW-10,CH04,P08
8	Establish Groundwater Regulation Legal Expense Memorandum Account	Authorize requested memorandum account	Authorize requested memorandum account	Establish Groundwater Regulation Legal Expense Memorandum Account	Establish Groundwater Regulation Legal Expense Memorandum Account	a	O-01,CH12,P09,§C2	SJW-01,CH17,P03,§G
9	Update Water Ratepayer Assistance Program (WRAP) funding surcharge	Authorize WRAP funding surcharge to \$1.45 per customer per month	Authorize WRAP funding surcharge to \$1.45 per customer per month	Authorize WRAP funding surcharge to \$1.45 per customer per month	Authorize WRAP funding surcharge to \$1.45 per customer per month	a	O-01,CH12,P11,§C3	SJW-01,CH15,P04,§G
10	Implement Credit Card Payment Program	Authorize SJWC to implement Credit Card Payment Program	Authorize SJWC to implement Credit Card Payment Program	Authorize SJWC to implement Credit Card Payment Program	Authorize SJWC to implement Credit Card Payment Program	a	O-01,CH12,P12,§C4	SJW-01,CH17,P04,§K
11	Establish Tangible Property Regulation Tax Memorandum Account	Establish Memorandum Account	Establish Memorandum Account	Do not establish memorandum account	N/A	f	O-01,CH05,P03,§C3	SJW-10,CH05
12	Establish Enterprise Zone Sales and Use Credit Tax Memorandum Account	Establish Memorandum Account	Establish Memorandum Account	Do not establish memorandum account	N/A	f	O-01,CH05,P06,§C4	SJW-10,CH05

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